

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re:

PURDUE PHARMA L.P., *et al.*,  
  
Debtors.<sup>1</sup>

Chapter 11

Case No. 19-23649

(Jointly Administered)

**THIRTEENTH MONTHLY FEE STATEMENT OF GRANT THORNTON LLP FOR:  
(I) ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES  
INCURRED FOR RETENTION AS CONSULTANTS TO DEBTORS FOR THE PERIOD  
SEPTEMBER 1, 2022 TO SEPTEMBER 30, 2022; AND (II) PAYMENT OF ACCRUED  
BUT UNPAID INVOICES FOR SERVICES PERFORMED IN THE ORDINARY  
COURSE OF DEBTORS' BUSINESS THROUGH SEPTEMBER 30, 2022**

Name of Applicant:

Grant Thornton LLP (“Grant Thornton”)

Authorized to Provide Professional  
Services to:

Debtors

Date of Retention:

**April 28, 2021** (*nunc pro tunc* to January 20, 2021)  
for Tax Consulting Services [Docket No. 2760];  
**September 28, 2021** for Employee Tax Analysis  
and Valuation Services (effective September 1,  
2021) [Docket No. 3831]; and **October 20, 2022**  
(effective September 27, 2022) [Docket No. 5188].  
The foregoing retentions are for services provided to  
Debtors by Grant Thornton in connection with the  
Plan and in furtherance of the administration of  
Debtors’ bankruptcy cases (as further identified and  
defined below, the “**Plan Services**”)

<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P., Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF L.P. (0495), SVC Pharma L.P. (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

**Period for Which Compensation and Reimbursement is Sought (“Fee Period”):**

For the Plan Services: September 1, 2022 through September 30, 2022

For OCB Tax Services (as defined below):  
Accrued but unpaid invoices for services performed in the ordinary course of Debtors’ business through September 30, 2022

**Amount of Compensation Sought as Actual, Reasonable and Necessary for Plan Services:**

\$2,985.00

**Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary for Plan Services:**

\$11,972.50

**Amount of Compensation Sought as Actual, Reasonable and Necessary for Tax Services Provided to the Debtors in the Ordinary Course of Business (as further identified and defined below, the “OCB Tax Services”):**

\$8,019.40

**Total Compensation (80%) and Expenses (100%) for Plan Services, Plus Total Compensation (100%) for OCB Tax Services Requested in this Thirteenth MFS:**

\$22,379.90

**INTRODUCTION**

Pursuant to sections 327, 330 and 331 of chapter 11 of title 11 of the United States Code, Rule 2016 of the Federal Rules of Bankruptcy Procedure, Rule 2016-1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York, the *Order Authorizing the Retention and Employment of Grant Thornton LLP as Tax Restructuring Consultants for the Debtors Nunc Pro Tunc to January 20, 2021* [Docket No. 2760] (the “**Retention Order**”), the *Order Authorizing the Supplemental Retention and Employment of Grant Thornton LLP by the Debtors for Tax Analysis and Valuation Services Effective September 1, 2021* [Docket No. 3831] (the “**Supplemental Retention Order**”), the *Order Authorizing the Second Supplemental Retention and Employment of Grant Thornton LLP by the Debtors for Business*

*Advisory Services Effective September 27, 2022* [Docket No. 5188] (the “**Second Supplemental Retention Order**”), and the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals, dated November 21, 2019* [Docket No. 529] (the “**Interim Compensation Order**”), Grant Thornton submits this *Thirteenth Monthly Fee Statement of Grant Thornton LLP for: (I) Allowance of Compensation and Reimbursement of Expenses Incurred for Retention as Consultants to Debtors for the Period September 1, 2022 to September 30, 2022; and (II) Payment of Accrued But Unpaid Invoices for Services Performed in the Ordinary Course of Debtors’ Business Through September 30, 2022* (this “**Thirteenth MFS**”).

**SUMMARY OF SERVICES PROVIDED AND GRANT THORNTON’S RETENTION**

**A. Services Provided by Grant Thornton in the Ordinary Course of the Debtors’ Business Unrelated to the Bankruptcy Case**

1. Prior to September 15, 2019 (the “**Petition Date**”), the Debtors engaged Grant Thornton to provide tax-related services pursuant to the terms and conditions of that certain master agreement, dated June 1, 2018 (the “**MSA**”), and other related statements of work executed in connection therewith.

2. As previously disclosed in the Retention Order, the Debtors retained Grant Thornton after the Petition Date to continue to provide certain tax-related services to assist the Debtors in the ordinary course of their business operations (the “**OCB Tax Services**”), which work consisted of the following services:

- a. Sales and Use Tax Compliance Services: On August 11, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Sales and Use Tax Return Preparation Services*, pursuant to which Grant Thornton was retained to assist the Debtors with the generation of sales, use and other transactional tax returns by providing tax return compliance services. That

August 11, 2020 statement of work was subsequently replaced and superseded by that certain *Statement of Work for Sales and Use Tax Return Preparation Services*, dated March 2, 2021.

- b. 2020 and 2021 Tax Preparation Services: On December 7, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Tax Compliance Services*, pursuant to which Grant Thornton was retained to prepare the Debtors' federal and state tax returns, including extension calculations and estimated tax payments, for the 2020 taxable year, which work has been completed. On January 20, 2022, the Debtors and Grant Thornton entered into that certain *Statement of Work for Tax Compliance Services*, pursuant to which Grant Thornton was retained to prepare the Debtors' federal and state tax returns, including extension calculations and estimated tax payments, for the 2021 taxable year.
- c. Global Mobility Services: On June 18, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Global Mobility Services*, pursuant to which Grant Thornton was retained to provide tax compliance and consulting services for disclosures, review and execution related to United States and United Kingdom tax returns for the years 2015 through 2019. Such services included, among other things: (i) discovery of over-reporting of income; (ii) consultation on the approach to amendments; (iii) preparation of adjusted compensation figures for necessary years; (iv) preparation of tax equalization settlements for necessary years; (v) discussions on processes and filings with the Debtors and David Lundie; and (vi) assistance with responses

to IRS and HMRC notices. On April 15, 2021, the Debtors and Grant Thornton entered into that certain *Statement of Work for GMS Compliance Services*, pursuant to which Grant Thornton's engagement to provide Global Mobility Services was extended to the 2020 and 2021 tax years.

3. Because the OCB Tax Services were being provided in the ordinary course of the Debtors' business and were unrelated to the administration of the bankruptcy cases, Grant Thornton understood that it was not necessary for it to be retained in these bankruptcy cases and that payment on account of such OCB Tax Services would be paid consistent with past practices and in the ordinary course of the Debtors' ongoing business operations. Thus, prior to approval of Grant Thornton's retention with respect to the Plan Services (as further described below), the OCB Tax Services, including the billing and payment process, were not subject to the Interim Compensation Order or other fee procedures applicable to professionals retained in these bankruptcy cases.

**B. Services for Which Grant Thornton was Subsequently Retained Relating to the Debtors' Plan Confirmation Efforts and Bankruptcy Administration**

4. In January 2021, the Debtors requested that Grant Thornton provide additional tax structuring services that directly related to the development of the Debtors' chapter 11 plan of reorganization in these bankruptcy cases (the "**Plan**"), including certain complicated tax related implications of the new entity ("**Newco**") anticipated to be created in the bankruptcy reorganization. As a result of this requested expansion in the scope of work being provided, on or about January 20, 2021, Grant Thornton and the Debtors entered into that certain *Statement of Work for Tax Structuring Services* (the "**Tax Structuring Plan-Related SOW**").

5. On April 13, 2021, the Debtors filed the *Application of Debtors for Authority to Retain and Employ Grant Thornton LLP as Tax Structuring Consultants to the Debtors Nunc Pro*

*Tunc to January 20, 2021* [Docket No. 2636], and the Court entered the Retention Order on April 28, 2021.

6. In August 2021, the Debtors requested that Grant Thornton further expand the scope of its retention and provide additional services related to their Plan confirmation efforts. Specifically, the Debtors and Grant Thornton entered into the *Statement of Work for Advisory Services*, dated August 25, 2021 (the “**Valuation Services Plan-Related SOW**”), pursuant to which Grant Thornton was retained, subject to Court approval, to provide valuation advisory services to the Debtors relating to the Plan and the formation of the Newco as provided therein. The Debtors and Grant Thornton also entered into the *Statement of Work for Employment Tax Services & State Corporate Income/Franchise Tax Nexus Analysis Services*, dated August 26, 2021 (the “**Tax Analysis Plan-Related SOW**”), pursuant to which Grant Thornton was retained, subject to Court approval, to provide tax analysis for certain employment and other tax issues relating to the Plan and formation of the Newco as provided therein.

7. On September 10, 2021, the Debtors filed the *Application of Debtors for Authority to Supplement Retention and Employment of Grant Thornton LLP for Tax Analysis and Valuation Services Effective September 1, 2021* [Docket No. 3761], and the Court entered the Supplemental Retention Order on September 28, 2021.

8. In or around September 2022, the Debtors requested that Grant Thornton further expand the scope of its retention by providing certain business advisory services to the Debtors. On September 27, 2022, the Debtors and Grant Thornton entered into the following agreements (collectively, the “**BAS Agreements**”): (i) the engagement letter, including *Attachment A – STANDARD GRANT THORNTON LLP ENGAGEMENT TERMS* attached thereto; and (ii) the *Statement of Work (SOW) for Advisory Services*. On October 4, 2022, the Debtors filed the

*Application of Debtors for Authority to Supplement Retention and Employment of Grant Thornton LLP for Business Advisory Services Effective September 27, 2022* [Docket No. 5113], and the Court entered the Second Supplemental Retention Order on October 20, 2022 [Docket No. 5188].

9. Pursuant to the Retention Order, the Supplemental Retention Order and the Second Supplemental Retention Order, compensation and reimbursement for the services provided under the Tax Structuring Plan-Related SOW, the Valuation Services Plan-Related SOW, the Tax Analysis Plan-Related SOW and the BAS Agreements (collectively, the “**Plan Services**”) are subject to, and must be in compliance with, the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any other applicable procedures and orders of the Court for allowance of monthly, interim and final fee applications.

**SUMMARY OF REQUESTED COMPENSATION FOR THE FEE PERIOD**

10. By this Thirteenth MFS, Grant Thornton seeks compensation and reimbursement of expenses in the total amount of \$22,379.90, which is composed of:

- a. Compensation and Reimbursement for Plan Services: Compensation and reimbursement of expenses in the total amount of \$13,360.50 on account of: (i) compensation in the amount of \$2,388.00, representing 80% of the total amount of reasonable compensation for actual, necessary Plan Services that Grant Thornton incurred during the Fee Period in the amount of \$2,985.00; plus (ii) reimbursement in the amount of \$11,972.50, representing 100% of the total amount of actual, reasonable and necessary expenses incurred by Grant Thornton during the Fee Period.
- b. Compensation for OCB Tax Services: Compensation in the total amount of \$8,019.40, representing 100% of the total amount of reasonable compensation

for actual, necessary OCB Tax Services that Grant Thornton has incurred during the Fee Period. Because of Grant Thornton's retention in these bankruptcy cases by order entered April 28, 2021, out of an abundance of caution and for purposes of full disclosure, Grant Thornton is including in this Thirteenth MFS the outstanding amount owed in the ordinary course of business for which payment has not yet been made relating to the OCB Tax Services.

**ITEMIZATION OF SERVICES RENDERED AND DISBURSEMENTS INCURRED**

11. Attached hereto as **Exhibit A** is a chart of the number of hours expended and fees incurred (on an aggregate basis) by Grant Thornton consultants during the Fee Period with respect to each project category billed to the Plan Services. As reflected in **Exhibit A**, Grant Thornton consultants expended a total of 4.5 hours and incurred \$2,985.00 in fees during the Fee Period in connection with the Plan Services. Pursuant to this Thirteenth MFS, Grant Thornton seeks reimbursement for 80% of such fees, totaling \$2,388.00.

12. Attached hereto as **Exhibit B** is a chart of Grant Thornton consultants that billed time to the Plan Services, including the standard hourly rate for each consultant who rendered Plan Services to the Debtors in connection with these chapter 11 cases during the Fee Period, and the title, hourly rate, aggregate hours worked and the amount of fees earned by each consultant. The blended hourly billing rate of consultants for all Plan Services (including hours spent on fixed fee matters, if any) provided during the Fee Period is \$633.33.

13. Attached hereto as **Exhibit C** is a chart of necessary and out-of-pocket expenses incurred by Grant Thornton in the amount of \$11,972.50 in connection with providing professional services during the Fee Period and seeking compensation for such services in these bankruptcy



cases. In connection with Grant Thornton's retention in these bankruptcy cases, at the Debtors' request, Grant Thornton utilized its own outside bankruptcy counsel to assist Grant Thornton with its retention and fee approval procedures. Pursuant to the Retention Order:

"Grant Thornton's reimbursable expenses may include the reasonable and necessary actual, documented out-of-pocket costs, fees, disbursements, and other charges of Grant Thornton's external legal counsel (without the need for such legal counsel to be retained as a professional in the chapter 11 cases); provided, that, if Grant Thornton seeks reimbursement from the Debtors for attorneys' fees and expenses pursuant to the Engagement Agreement, the invoices and supporting time records for the attorneys' fees and expenses shall be included in Grant Thornton's own applications, both interim and final, and these invoices and time records shall be subject to the approval of the *[sic]* Court pursuant to sections 330 and 331 of the Bankruptcy Code, but without regard to whether such attorneys have been retained under section 327 of the Bankruptcy Code, and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code."

Retention Order, ¶ 4. In accordance with the Retention Order, **Exhibit C** includes the invoices and supporting time records for Grant Thornton's outside legal counsel that constitute the reasonable and necessary actual, documented out-of-pocket costs, fees, disbursements, and other charges incurred by Grant Thornton in connection with utilizing such external legal counsel.

14. Attached hereto as **Exhibit D1** are the time records of Grant Thornton for the Fee Period organized by month and project category with a daily time log describing the time spent by each consultant during the applicable Fee Period in connection with the Plan Services. **Exhibit D2** are copies of Grant Thornton's invoices relating to such time records.

15. Attached as **Exhibit E** are invoices for the total amount of reasonable compensation for actual, necessary OCB Tax Services that Grant Thornton incurred covering the Fee Period. In light of Grant Thornton's retention in these bankruptcy cases by order entered April 28, 2021, out of an abundance of caution and for purposes of full disclosure, Grant Thornton is including this disclosure of outstanding amounts owed in the ordinary course of business for which payment has not yet been received relating to the OCB Tax Services.


**Notice**

16. The Debtors will provide notice of this Thirteenth MFS in accordance with the Interim Compensation Order. Grant Thornton submits that no other or further notice be given.

**WHEREFORE**, Grant Thornton, in connection with services rendered on behalf of the Debtors, respectfully requests compensation in the aggregate amount of \$22,379.90, composed of: (i) \$2,388.00, which is equal to 80% of the total amount of reasonable compensation for actual, necessary consulting services that Grant Thornton incurred during the Fee Period (*i.e.*, \$2,985.00) on account of the Plan Services; plus (ii) 100% of the actual, reasonable and necessary expenses for which Grant Thornton seeks reimbursement on account of the Plan Services in the amount of \$11,972.50; plus (iii) 100% of the total amount of reasonable compensation in the amount of \$8,019.40 for actual, necessary OCB Tax Services that Grant Thornton incurred through September 30, 2022.

November 9, 2022  
New York, NY

**GRANT THORNTON LLP**

A handwritten signature in dark ink, appearing to read 'Ray', is written over a horizontal line. The signature is stylized and extends to the right.

Raymond Werth  
Partner, Grant Thornton LLP  
757 Third Ave., 9th Floor  
New York, NY 10017  
Telephone: (212) 599-0100

**EXHIBIT A**

**SUMMARY OF PLAN SERVICES BY CATEGORY**  
**(For Fee Period September 1, 2022 through September 30, 2022)**

<b>Time Category</b>	<b>Category Descriptions</b>	<b>Exhibit</b>	<b>Total Billed Hours</b>	<b>Total Fees Incurred</b>
Employee Tax Services: Payroll Tax Support (Hourly Fees)	This category includes activities associated with preparation of state and local payroll tax registration, update and closure forms, preparation of payroll tax matrix, coordination with Ceridian, preparation of successorship memo, etc.	D1	4.5	\$2,985.00
<b>TOTAL</b>			<b>4.5</b>	<b>\$2,985.00</b>

**EXHIBIT B**

**SUMMARY OF HOURLY PLAN SERVICES BY PROFESSIONAL  
(For Fee Period September 1, 2022 through September 30, 2022)**

<b>LAST NAME</b>	<b>FIRST NAME</b>	<b>TITLE</b>	<b>TOTAL HOURS</b>	<b>HOURLY RATE</b>	<b>TOTAL COMPENSATION</b>
Bellovin	Hal	Managing Director	3.0	\$765.00	\$2,295.00
Sharma	Komal	Senior Associate	1.5	\$460.00	\$690.00
<b>TOTAL</b>			<b>4.5</b>		<b>\$2,985.00</b>

**EXHIBIT C**

**SUMMARY OF OUT-OF-POCKET EXPENSES AND SUPPORTING INVOICES**

<b><u>CATEGORY</u></b>	<b><u>AMOUNT</u></b>
External Legal Counsel (See Attached Supporting Invoices)	\$11,972.50
<b>TOTAL</b>	<b>\$11,972.50</b>



Sklar Kirsh, LLP  
1880 Century Park East, Suite 300  
Los Angeles, CA 90067  
(310) 845-6416 MAIN  
accounting@sklarkirsh.com  
Tax I.D. 37-1711630

Grant Thornton, LLP  
Attn: Chris Stathopoulos  
171 N. Clark Street, Suite 200  
Chicago, IL 60601  
chris.stathopoulos@us.gt.com; Liz.Piechnik@us.gt.com

October 12, 2022

Invoice #52651

Due Upon Receipt

For Professional Services Rendered Through September 30, 2022

Matter: Purdue Pharma - Legal Services

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
09/01/2022	ASB	Prepared 11th Monthly Fee Statement.	1.50	\$350.00	\$525.00
	KKF	Drafted emails to Grant Thornton billing teams for final request for invoices for 11th MFS (0.1). Reviewed employee tax submission for 11th MFS (0.1).	0.20	\$625.00	\$125.00
09/02/2022	ASB	Reviewed and finalized the 11th Monthly Statement for signature and filing.	0.50	\$350.00	\$175.00
	KKF	Reviewed and revised new engagement agreements with Purdue (1.6). Telephone conference with C. Stathopoulos, S. Cho and G. Barenbaum re: employment issues under new engagement (0.7). Drafted email to G. Barenbaum re: added language on conflicts section of engagement (0.1).	2.40	\$625.00	\$1,500.00
09/06/2022	ASB	Finalized 11th Monthly Fee Statement for signature and filing.	0.70	\$350.00	\$245.00
	KKF	Telephone conference with Purdue in house team and S. Cho and her GT team re: scope of new engagement and retention issues (0.4). Exchanged correspondence with C. Stathopoulos re: same and post-call action items (0.1). Finalized 11th MFS for filing (0.2). Exchanged correspondence with C. MacDonald re: status and payment of 9th MFS and 10th MFS (0.2). Drafted email to D. Consla re: filing 10th MFS and timing for 4th interim fee application (0.1).	1.00	\$625.00	\$625.00
09/07/2022	KKF	Telephone conference with A. Bender re: preparation of Grant Thornton employment application and timing.	0.10	\$625.00	\$62.50
09/08/2022	KKF	Drafted emails to GT teams re: timing of next interim fee applications and requirements for same (0.2). Drafted email to D. Consla re: same (0.1). Drafted email to P. Schwartzberg, T. Nobus and C. McDonald re: filing of 11th MFS (0.2).	0.50	\$625.00	\$312.50
09/09/2022	KKF	Reviewed new engagement services agreement and protective order (0.6). Drafted email to G. Barenbaum, C. Stathopoulos and S. Cho re: comments to same (1.0).	1.60	\$625.00	\$1,000.00
09/12/2022	KKF	Telephone conference with G. Barenbaum, S. Cho and C. Stathopoulos re: Purdue edits to new engagement (0.7). Reviewed and responded to email from C. MacDonald re: payment credits for Grant Thornton invoices (0.2).	0.90	\$625.00	\$562.50

Grant Thornton LLP  
October 12, 2022  
Invoice # 52651

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
09/14/2022	KKF	Telephone conference with C. Robertson and D. Consola re process for second supplemental retention application (0.4). Researched issues for employment application (0.6). Drafted email to C. Stathopoulos re update on employment process (0.1).	1.10	\$625.00	\$687.50
09/15/2022	KKF	Researched and drafted Second Supplemental Retention Application. (1.2). Telephone conference with C. Robertson and Fee Examiner re Second Supplemental Retention Application (0.2). Reviewed notice re next interim fee application. (0.1).	1.50	\$625.00	\$937.50
09/16/2022	KKF	Drafted Second Supplemental Employment Application and accompanying exhibits (declaration and proposed order).	3.30	\$625.00	\$2,062.50
09/20/2022	KKF	Drafted response to M. Caiazzo and C. McDonald re: inquiries on invoice issues for MFS (0.2). Exchanged correspondence with G. Barenbaum re: timing and open issues on supplemental employment application (0.3).	0.50	\$625.00	\$312.50
09/23/2022	KKF	Revised supplemental employment application and related exhibits based on comments received (0.4). Drafted emails to C. Stathopolous re: same (0.2). Drafted email to C. Robertson and D. Consola re: review of same (0.1).	0.70	\$625.00	\$437.50
09/26/2022	ASB	Started preparation of 12th Monthly Fee Statement.	0.60	\$350.00	\$210.00
	KKF	Revised supplemental employment application based on results of conflict check (0.4). Drafted correspondence to G. Barenbaum and R. Werth re: same (0.1). Telephone conference with G. Barenbaum re: results of conflict check (0.1). Drafted email to A. Bender re: status of invoice requests for 12th MFS (0.2).	0.80	\$625.00	\$500.00
09/27/2022	ASB	Continued to draft 12th monthly fee statement.	0.80	\$350.00	\$280.00
	KKF	Drafted email to R. Werth re: updated declaration in support of supplemental employment application.	0.30	\$625.00	\$187.50
09/28/2022	KKF	Reviewed comments to supplemental employment application from D. Consola (0.2). Drafted email to G. Barenbaum and C. Stathopoulos re: same (0.2).	0.40	\$625.00	\$250.00
09/29/2022	KKF	Telephone conference with C. Stathopoulos re: final approval of supplemental employment application (0.1). Revised supplemental employment application with final comments (0.3). Drafted email with final supplemental employment pleadings to D. Consola to forward to UST (0.2). Responded to G. Barenbaum re: status of employment application (0.1).	0.70	\$625.00	\$437.50
09/30/2022	ASB	Finalized 12th Monthly Fee Statement and forwarded for review by K. Frazier.	1.00	\$350.00	\$350.00
	KKF	Reviewed docket for objections and email C. McDonald re: o objections to 11th MFS (0.1). Exchanged correspondence with A. Bender and H. Bellovin re: employee tax information for 12th MFS (0.2).	0.30	\$625.00	\$187.50
For professional services rendered			21.4 hrs		\$11,972.50

Grant Thornton LLP  
October 12, 2022  
Invoice # 52651

SUBTOTAL	\$11,972.50
----------	-------------

	Total amount of this bill	\$11,972.50
	Previous balance	\$4,267.70
10/04/2022	Payment - Thank you, Check # 001094326	(\$345.20)
10/12/2022	Payment - Advance Account	(\$35.00)
	Total Payments and Adjustments	(\$380.20)
	Balance due upon receipt	\$15,860.00

#### Timekeeper Summary

Name	Initials	Title	Hours	Rate	Amount
Kelly K. Frazier	KKF	Of Counsel	16.30	\$625.00	\$10,187.50
Amy S. Bender	ASB	Paralegal	5.10	\$350.00	\$1,785.00

It is a pleasure working with you. We appreciate your business.



**EXHIBIT D1**

**DETAILED TIME ENTRIES FOR PLAN SERVICES**

**(Project Category: *Employee Tax Services: Payroll Tax Support (Hourly Fees)*)**

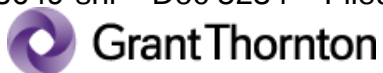
<b>Professional</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Description</b>
Bellovin, Hal	Managing Director	9/27/2022	3.00	\$765.00	\$2,295.00	Continued discussions regarding registration forms and internal reorganization
Sharma, Komal	Senior Associate	9/28/2022	1.50	\$460.00	\$690.00	Compilation of matrix outlining internal reorganization implications for payroll purposes
<b>TOTAL</b>			<b>4.5</b>		<b>\$2,985.00</b>	

**EXHIBIT D2**

**INVOICES FOR PLAN SERVICES**

The following is a summary of the invoices relating to Plan Services provided by Grant Thornton during the Fee Period. Copies of the actual invoices are attached.

<b>GT Invoice No.</b>	<b>Total Amount</b>	<b>Invoice Date</b>	<b>Service Period</b>	<b>Plan Service Provided</b>
954038204	\$2,985.00	9/30/2022	September 1-30, 2022	Employee Tax Services
<b>Total:</b>	<b>\$2,985.00</b>			



Grant Thornton LLP  
186 Wood Ave S # 4  
Iselin, NJ 08830-2725

T 732.516.5500  
F 732.516.5502  
www.GrantThornton.com

This address should be used for correspondence only  
For all payments, kindly use remittance instructions below

*To:* Purdue Pharma L.P.  
201 Tresser Boulevard  
Stamford, CT 06901-3431

*Date:* October 25, 2022

**Bill Number:** 954038204

**Client-Assignment Code:** 0200102-00017

Fees for professional services from September 1, 2022 to September 30, 2022  
related to:

1) Payroll tax support based on hourly rates:

- Continued discussions regarding registration forms and internal  
reorganization

- Compilation of matrix outlining internal reorganization implications for  
payroll purposes

\$ 2,985.00

**Total Amount of Bill:**

**\$ 2,985.00**

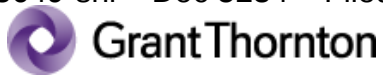
*Terms:* As agreed upon  
Federal ID No. 36-6055558

**EXHIBIT E**

**INVOICES FOR OCB TAX SERVICES**

The following is a summary of the invoices relating to OCB Tax Services for which Grant Thornton seeks reimbursement pursuant to the Thirteenth MFS. Copies of the actual invoices also are attached.

<b>GT Invoice No.</b>	<b>Amount</b>	<b>Invoice Date</b>	<b>Service Period</b>	<b>Type of OCB Tax Services</b>
954040190	\$5,910.00	10/28/22	August 2022 Compliance processed in September 2022; Review of July's invoices filed with August's returns due in September 2022	Sales and Use Tax Compliance Services
954043086	\$2,109.40	10/31/22	September 1 through September 30, 2022	Global Mobility Services
<b>TOTAL</b>	<b>\$8,019.40</b>			



Grant Thornton LLP  
186 Wood Ave S # 4  
Iselin, NJ 08830-2725

T 732.516.5500  
F 732.516.5502  
www.GrantThornton.com

This address should be used for correspondence only  
For all payments, kindly use remittance instructions below

*To:* Purdue Pharma L.P.  
201 Tresser Boulevard  
Stamford, CT 06901-3431

*Date:* October 28, 2022

**Bill Number:** 954040190

**Client-Assignment Code:** 0200102-00016

Sales & Use Tax Compliance & Invoice Review  
August's 2022 Compliance processed in September 2022:

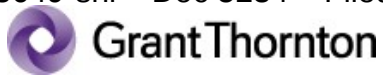
COMPLIANCE TOTAL: \$ 2,000.00

Review of July's Invoices filed with August's returns due in September 2022  
(filed on a one-month lag), notices & consulting

INVOICE REVIEW & CONSULTING TOTAL: 3,910.00

**Total Amount of Bill:** \$ 5,910.00

*Terms:* As agreed upon  
Federal ID No. 36-6055558



Grant Thornton LLP  
1100 Peachtree Street  
Suite 1200  
Atlanta, GA 30309

T 404.330.2000  
F 404.475.0107  
www.GrantThornton.com

This address should be used for correspondence only  
For all payments, kindly use remittance instructions below

*To:* Purdue Pharma L.P.  
201 Tresser Boulevard  
Stamford, CT 06901-3431

*Date:* October 31, 2022

**Bill Number:** 954043086

**Client-Assignment Code:** 0200102-00008

**Client-Assignment Code:** 0200102-00021

Purdue Pharma  
Tax advisory, research, compliance and consulting services from Sep 1st to Sep  
30th, 2022 \$ 1,990.00

Expenses (using the expense factor of 6% ) 119.40

**Total Amount of Bill:** \$ 2,109.40

*Terms:* As agreed upon  
Federal ID No. 36-6055558